



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.631

AMARAVATI, MONDAY , OCTOBER 16, 2017

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - APPOINTING 18th SEPTEMBER, 2017 AS THE DATE ON WHICH THE TDS PROVISIONS UNDER SUB-SECTION (1) OF SECTION 51 OF THE ACT.

[G.O.Ms.No.458, Revenue (Commercial Taxes-II), 16th October, 2017.]

NOTIFICATION

In exercise of the powers conferred by the proviso to sub-section (3) of Section 1 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely :-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature ; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function ;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860) ;

(c) public sector undertakings :

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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